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Applicability: DDSN Regional Centers, Central Office

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## I. PURPOSE

The purpose of this departmental directive is to state a uniformed policy in regard to the receipt and handling of voluntary contributions or donations made to the South Carolina Department of Disabilities and Special Needs (DDSN).

## II. APPLICABILITY

This policy is to be followed by all employees of DDSN Regional Centers and Central Office.

## III. POLICY

All voluntary contributions and donations made to DDSN should be deposited with the State Treasurer's Office and entered into DDSN's accounting records as a contribution. No voluntary contributions or donations given to DDSN can be given to or held by any other organization, even if it is an affiliated organization.

## IV. GENERAL PROCEDURES

A. Receiving Donations

~~Regional staff accepting contributions or donations at the Regional Centers shall furnish a receipt to the donor. A receipt must be given to the donor of any donation received. If the donation is classified as restrictive (for a specific purpose, a specific region, or a specific purpose within a region), it should be noted on the receipt. A copy of the receipt with an accompanying memo briefly describing the circumstances of the donation are forwarded to the Director of Finance. The Director of Finance will record the purpose of any donation which will make it a "restricted" donation, and documented in supporting work papers as to intent and purpose. Otherwise, the donation Any other donation received will be considered "unrestricted." Unrestricted funds can be used by DDSN on any expense deemed reasonable by the approving official. DDSN's accounting records show restricted and unrestricted donations separately.~~

B. Expending Donations

~~Any expenditure of donated funds below \$1,000 must receive written approval of the Facility Administrator. Any expenditure above \$1,000 up to \$4,999.99 must have the written approval of the District Director. Expenditure of donated funds of \$5,000 and above requires the written approval of the Associate State Director Administration prior to the expenditure.~~

~~Once approved, forward a copy of the approval to the Central Office Budget and Finance Divisions. Any expenditure from a restricted donation account must have the pre-approval signature of the Facility Administrator to assure expenditures are made only for the purpose specified by the donor.~~

~~Except as noted above, receipts and expenditures of voluntary contributions and donations should be made through DDSN's regular receipting and disbursements procedures.~~

Expending restricted donations to use at a particular DDSN Regional Center requires the Facility Administrators (FA), or designee, to approve. All FA approvals of less than \$1,000.00 are routed directly to the Director of Finance, who will administratively process to ensure the expenditure meets the intent of the restricted purpose and then process for payment.

All FA approvals \$1,000.00 or greater and all other expenditures of restricted donations and unrestricted donations are routed by the originator to the Associate State Director for Operations, or designee, for approval. Any expenditure \$10,000.00 and greater also requires the additional approval of the State Director. Subsequent to final approval by the Associate State Director or State Director, the approval is routed to the Director of Finance, who will administratively process the expenditure meets the intent of the restricted purpose, if applicable, and then process for payment.

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